Preserve

App P.IX 4

1932

File No 261 – 32.

Previous References
Mulg 11-261 – 1+2
Mul 73-31 – 13, 14 17-25, 46-68,

Serial Nos 24

Later References
Mul 261-32 – 1+6
261-32 5+6.

PRESERVED

P 10

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Part B for July 1933

SUBJECT

Bill of the Mysore City Municipality for Rs 1202-6-6 being the house tax and sanitary cess due for the year 1930-31 and 1931-32 on the Barr Sepoys quarters at Mysore

G.R.S APP. F III—1] 1932-33

GENERAL AND REVENUE SECRETARIAT

( )

NOTES

File No 238-32

FILE HEADING

Exemption from payment of Municipal Tax on the Quarters of the Bara Sahibs.

FROM The Comptroller to Govt

No. 673/TA&B Dated 20/6/33 Received

Diary No 5449 | Enclos | Spare copies | Serial No

BRIEF ABSTRACT OF LETTER

Requests orders on the question of payment of Municipal tax on the Bara Sahibs Quarters at Mysore

NOTES AND ORDERS

1 When a similar question was received in 1924, it was ordered that only water tax should be paid now the claims claimed are for House tax and Sanitary cess.

2 The question may perhaps be referred to the D.S.G. for in the first instance to vote upon the admissibility of the claim made by the

NOTES—First Sheet

Exemption from payment of Municipal tax on mfg buildings

File No Mfg 236 of 1932. — General and Revenue Secretariat

Nuwara municipality:
Subs for orders
Secy — 11/7
236
L.S.G. Br)
Litt Comptr)

3 88 24/6/33 5929

I under proviso (a) to section 59 (1) (c) as revised by Ord. IV/1926, all buildings belonging to Govt and used for residential purposes become liable to municipal taxes, after the necessary rules are framed by the Municipal Council under sec 46 (1) (i) of the Ordinance. In the present case it is the Nuwara Eliya Municipality which has claimed the taxes. They have framed the necessary rules and the claim is in order and has to be paid. The comptroller has taken objection in having paid taxes in respect of residential quarters attached to the Sir Kurunagala Hospital Nuwara. It has been held therein that the claim is in order and the comptroller to Govt who was appointed as a Commissioner, has again taken objection that the instructions issued with no 27321-73 published in GO 31/3/27 are not of a general character etc. Whereupon the file was sent to the Crown Counsel who, in the main, stated that the instructions referred to, have got the force of general instructions and have to be adhered to. The connected file Dno 3938 of this reference has been referred to by the Comptr for note & orders thereon and to issue the necessary corrective instructions accordingly. Sec M.C. Act

20/6/33

29/6/33

G.G. & REV SECTT. 26 JUNE 1933 RECEIVED

Flag L (Copy sent herewith)

3 Y (Nuwara file)

General and Revenue Secretariat

File No 5927/L/33 of 193 5449

[App F III—2

Serial No	
	5) Files may be received and the file referred to after its return from the Comptroller. The rules framed by the Mysore Govt will be referred to may also be perused. Sec 2/6
Secret 261-32 L	6) The connected file which has since been received back is put up, together with a copy of the rules framed by the Mysore Govt, the question has been fully discussed at paras 10 & 12 of 31 put up on the linked file. DC 12/7
	7) The discussions in the linked file show that the instructions issued in the Circular letter no L 7331-73-D7313-1927 should be construed as having superseded previous exemptions granted in respect of Govt buildings used for residential purposes. 3/7/33 Sec (Expr with Comptr) Sec 10/7
	8) The question is also one in the linked file & may perhaps be transferred to the L.S.G. Br. for Mysore Govt. 11/7
	9) L.S.G. Br (With Comptr) 11/7/33
	10) Advance copy to the Comptroller marked personal Sec 11/7
	11) Submitted with a draft 12/7 98 Issue covered Sec 12/7

13 JUL 1933 SECTION REV SECT

NOTE—Contn Sheet

WD 70—GBPM—60 000—13 8-31

L 5929

File No 261 of 1932 — General and Revenue Secretariat

Issues mark 456 of 15/7/33 To me enclosed by 3
Enquires if any orders are necessary under the
circumstances explained

B
D
18/7

Mil 261-32-2

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No 673 TADB I
Enclosure bill

Bangalore, dated 20th June *1933*

Mily 238-32-1 Q.No 5449

From

M VENKATESA IYENGAR, Esq., M.A
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore

1933

To

R. Ranga Rao, Esq., B.A., B.L.,
Chief Secretary to the Govt. of Mysore,
Bangalore.

Sir,

I have the honor to forward herewith a bill of the Mysore City Municipality for Rs1,202-6-8 being the house-tax and sanitary cess due for the year 1930-31 and 1931-32 on the Barr Sepoys' Quarters (Third Battalion) at Mysore received from the Chief Commandant, Mysore State Troops, Bangalore, for audit and payment.

2. Although according to Note 3 of Rule 28 of the ~~M.A.M.~~ Municipal Accounts Manual no Municipal Tax is leviable on Sawar and Barr Lines, claims for tax on Barr Sepoys' Quarters at Mysore are being preferred by the Mysore City Municipal Council A sum of Rs396-13-0 being the Municipal Tax claimed on the residential quarters of the Mysore Horse for the years 1930-31 and 1931-32 was paid in July 1932 as in the previous year to the Mysore City Municipality.

3. The Chief Commandant was requested to intimate the authority under which the tax is being paid to the Municipality. In reply he states that the tax is being paid in accordance with Government Orders Nos.L.7321-73 Ml.118-28-3 dated 31st March 1927 and L.8453-67 Mily. (CT) 73-31-43 dated 22nd June 1932, the amounts being regulated according to the details given in the statement received with the General Secretarys letter No.L.7134-43 Ml.73-31-25 dated 19th April 1932. From the first two orders which are addressed to all Heads of Departments and are of a general character ~~It~~ it is not clear that the exemption in favour of the Sawar and Barr Lines has been ~~renewed~~ removed by these two orders. I request orders as to whether the rule of exemption in the M.A.M. has been revoked

revoked by these two orders.

4. The statement received with the General Secretary's letter of 19th April 1932 does not furnish any information regarding the estimated rental value on which the tax has been calculated and it is not possible to check the correctness of the demand in the absence of this information. ~~The basis of the demand may therefore be clearly specified.~~

5. The nominal rents of R$0-2-0 and R$0-12-0 per mensem for each Sepoys hut and officers quarters respectively of the Barr Infantry and of R$0-8-0 and R$1-8-0 respectively for each Sawars and officers quarters in the case of the Mysore Horse are levied, only to cover the annual maintenance charges of these buildings and this recovery from the Sepoys and the Sawars cannot be taken as ~~levied~~ made for purposes of profit as contemplated in clause (a) (i) of the proviso vide clause ~~(12)~~ (10) (c) to Section 59 of the Mysore Municipal Regulations and in accordance with Government Order No. L.1605-65 Ml.171-21-8 dated 16th August 1922.

6. I request to be favoured at an early date with orders of Government on the action to be taken on the bill under reference in the light of the facts explained above.

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Comptroller.

MSR

Appendix F G—1]

SUBJECT

Section mil
File No 261-32
Serial No 3

Diary No of letter replied to L5929

No L 456/ecc&s

To The Accountant to the
Govt of Mysore
Bangalore

Sir

General and Revenue Secretariat
(mil)
the *193*

Date of issue 15/7/33

Signed by Mr C. Hebbar Rao

With reference to your letter no 673 J. A D. B I dated 29th June 1933, stating forwarding a bill of the Mysore City Municipality for Rs 1,202-6-6 being the house tax and Sanitary cess due for the years 1930-31 and 1931-32 on the Barr Sepoys' quarters at Mysore, receive from the Chief Commandant, M S I for arrest & payment and stating that although according to note 3 of Rule 28 of the M A M, no municipal tax is leviable on Sawar and Barrack

List of enclosures

Copied by

Examined by

Claims for tax on Barr Sahib's quarters at Mysore are being referred before Mysore city Mcl and requesting orders as to whether the rule of exemption in the M A M has been revoked by the order issued with Govt no 27331-73 Mcl 110-26-3931/3/37

I am directed to ~~state that the instructions~~ issued with circular no 7331-73 2931/3/37 ~~should be considered as having superseded~~ ~~previous exemptions granted in respect~~ ~~of Govt buildings used for residential~~ ~~purposes~~

The papers received with your letter are herewith returned

I have etc

for Chief Secy to Govt

DS

vide reference to this office unofficial memo no 750-32 dt 20-6-33 from Secy thereto - no 5957/A II dt 28 6-33 - and enquire if any orders are necessary on your letter under reply.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L 456 / GR 266 32-3

Dated, Bangalore, 13th July 19

From

The Chief *Secretary to the Government of His Highness the Maharaja of Mysore*

To

The Comptroller to the Government of His Highness the Maharaja of Mysore, Bangalore.

Sir,

With reference to your letter No.673 T.A.D. B.I dated 29th June 1933, forwarding a bill of the Mysore City Municipality for Rs.1,202-6-6 being the house-tax and sanitary cess due for the year 1930-31 and 1931-32 on the Barr Sepoys' Quarters at Mysore, received from the Chief Commandant, Mysore State Troops for audit and payment and stating that although according to note 3 of Rule 28 of the Mysore Account Manual no municipal-tax is leviable on Sowar and Barr lines claims for tax on Barr Sepoy's quarters at Mysore are being preferred by the Mysore City Municipal Council and requesting orders as to whether the rule of exemption in the Municipal Account Manual has been revoked by the orders issued with Government Order No.L.7331-73 Ml. 118-26-3 dated 31st March 1927, I am directed to invite reference to this office un-official Memo No.250-32 dated 20th June 1933 and your reply thereto No.595/A.11 dated 28th June 1933 and to enquire if any orders are necessary on your letter under reply.

P.T.O.

The records received with your letter are returned.

I have the honour to be,

S i r,

Your most obedient servant,

Subba Rao

For Chief Secretary to Government.

K.W.F.2/13-7.